City of Philadelphia - Department of Revenue

Philadelphia Re-Entry Employment Program ("PREP") Tax Credit Application for Issuance of PREP Tax Credit Certificate

<table>
<thead>
<tr>
<th>APPLICANT’S NAME</th>
<th>PHILADELPHIA BUSINESS TAX ACCOUNT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSINESS ADDRESS</td>
<td>FEDERAL EMPLOYER IDENTIFICATION NO.</td>
</tr>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
<tr>
<td>PHONE NUMBER</td>
<td>FAX NUMBER</td>
</tr>
</tbody>
</table>

**PREP Tax Credit Amount Requested:** _______________
(Tax credit calculation details attached)

**Certification:** To be signed by an authorized representative of the applicant.

The undersigned representative for the applicant hereby certifies the following:

- A PREP Tax Credit Agreement has been fully executed with the City of Philadelphia – Department of Revenue.
- All full-time and part-time employees listed on the attached documents, for which the PREP Tax Credit is being requested, have been certified by Office of Reentry Partnerships (ORP) as “Qualifying Employees” – “Qualifying Full-Time Employee” or “Qualifying Part-Time Employee”.
- Each organization listed on the attached document, for which the required minimum contribution was made and for which the PREP Tax Credit is being requested, has been certified by ORP as a “Qualifying Exempt Organization”.
- Each Qualifying Employee listed was employed by the business or the Qualifying Exempt Organization for at least six (6) months.
- The Revenue Department (“Department”) will be notified within one (1) week after any Qualifying Employee is no longer employed by the business or by the Qualifying Exempt Organization.

The taxpayer further certifies that it is maintaining its obligations in accordance with the terms and conditions of the PREP Tax Credit Agreement executed on the ______ day of __________ (month, year) and is in compliance with the Department’s requirements.

I hereby certify that all information contained in this application and the attachments are true and correct to the best of my knowledge.

Signature of Representative: ___________________________ Date: _____

Print Name of Representative: ___________________________

Title of Representative: ___________________________

Representative’s Address: ___________________________
Applicants for the PREP Tax Credits are required to complete and sign this affidavit.

Indicate the total in each column for the items listed below. Attach a list that includes 1) each Qualifying Employee's name, SSN, hire and termination dates; 2) each Qualifying Exempt Organization's name, EIN, contribution amount, date of contribution and 3) the applicable tax credit for each employee and/or contribution.

<table>
<thead>
<tr>
<th>Number of Qualifying Employees:</th>
<th>Hired by the Business</th>
<th>Hired by Qualifying Exempt Organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualifying Full-Time Employees</td>
<td>___________</td>
<td>___________</td>
</tr>
<tr>
<td>Qualifying Part-Time Employees</td>
<td>___________</td>
<td>___________</td>
</tr>
<tr>
<td>Total</td>
<td>___________</td>
<td>___________</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>PREP Tax Credit:</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualifying Full-Time Employees</td>
<td>___________</td>
<td>___________</td>
</tr>
<tr>
<td>Qualifying Part-Time Employees</td>
<td>___________</td>
<td>___________</td>
</tr>
<tr>
<td>Total</td>
<td>___________</td>
<td>___________</td>
</tr>
</tbody>
</table>

I certify that, as of _____________ (date), the business is eligible for the issuance of PREP Tax Credits totaling $___________. I am requesting the Revenue Department to issue a tax credit certificate for the amount allowed.

Preparer’s Name _______________________  Preparer’s Title ______________
Preparer’s Signature  ____________________                  Date  ______________

For Office Use Only:
Date Request Received by Department: _____________________  Tax Certificate Amount: _____________________
Tax Credit Certificate - Date Issued: _____________________

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To be eligible to receive the tax credit, a business must first execute a PREP Tax Agreement with the Revenue Department.

After a business has executed a PREP Tax Credit Agreement, it may make an application to Office of Reentry Partnerships (ORP) on a form required by ORP for each employee it wishes to have certified as a “Qualifying Employee”.

After a business has received certification from ORP for each Qualifying Employee, it may make a request to the Revenue Department for the issuance of the PREP Tax Credit and to claim the tax credit.

For the methodology to calculate the PREP Tax Credit, reference Section 19-2604(9)(b) of The Philadelphia Code - “Calculation of Tax Credits”.

For issuance of the tax credit certificate, and to claim the tax credit, the business must submit the following documents to the Revenue Department:

1. Signed and completed Certification Form for Issuance of PREP Tax Credit;
2. Copy of the certification issued by ORP for each Qualifying Employee and Qualifying Exempt Organization;
3. List of each Qualifying Full-Time and Part-Time Employee for which the tax credit was calculated – including name, SSN, hire and termination dates, tax credit amount;
4. List of each Qualifying Exempt Organization to which a contribution was made – including the name and SSN of each Qualifying Full-Time and Part-Time Employee hired by the Organization, tax credit amount, Organization’s EIN, contribution amount, date of the contribution, a copy of both sides of the cancelled contribution check.

Upon review and verification of the tax credit calculations, you will be notified and a tax credit certificate will be issued accordingly by the Department. The tax credit and applicable Business Income & Receipts Tax (BIRT) return have to be manually approved. To claim the tax credit, you must submit the original copy of BIRT return, for which the credit is being claimed, with schedule SC.

NOTE: Failure to submit any of the required documents or documentation will result in delays in the issuance and processing of the PREP Tax Credit.

Mail completed certification form and all other required documents to:

City of Philadelphia – Department of Revenue  
Attn: Tax Credit & Assistance Programs unit  
Municipal Services Building – Room 480  
1401 John F. Kennedy Blvd.  
Philadelphia, PA 19102

OR

File using the Philadelphia Tax Center